

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Greensburg Community Schools (1730)

Greensburg Community Schools (1730)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$7,434,384	\$7,417,750	\$7,428,723	\$7,169,380	-1%	-3%
Noncertified Salaries (120)	\$1,075,987	\$986,441	\$1,023,299	\$1,042,452	-1%	2%
Group Health Insurance (222)	\$948,678	\$928,398	\$979,295	\$892,553	-2%	-9%
Social Security-Certified Employee Retirement (212)	\$536,760	\$543,248	\$544,495	\$550,142	1%	1%
Teacher Retirement Fund, After 7-1-95 (216)	\$346,687	\$394,479	\$528,930	\$465,517	8%	-12%
Stipends (131)	\$0	\$0	\$0	\$344,398	N/A	N/A
Textbooks (630)	\$164,707	\$129,404	\$69,481	\$234,928	9%	238%
Other Purchased Professional and Technical Services (319)	\$11,105	\$129,008	\$198,148	\$197,292	105%	0%
Other General Supplies (615, 660 to 689)	\$154,602	\$152,115	\$174,824	\$183,134	4%	5%
Licensed Employees Temporary Salaries (135)	\$161,504	\$119,195	\$198,175	\$127,499	-6%	-36%
Operational Supplies (611)	\$192,086	\$162,929	\$131,150	\$114,047	-12%	-13%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$131,211	\$127,282	\$143,502	\$103,210	-6%	-28%
Public Employees Retirement Fund (214)	\$65,891	\$75,828	\$99,939	\$92,500	9%	-7%
Social Security-Noncertified Employee Retirement (211)	\$94,009	\$84,254	\$92,891	\$88,784	-1%	-4%
Other Employee Benefits (241 to 290)	\$79,147	\$34,808	\$34,728	\$67,265	-4%	94%
Transfer Tuition to Other School Corporations Within the State (561)	\$81,487	\$88,766	\$83,144	\$38,173	-17%	-54%
Purchased Professional and Technical Instruction Services (311)	\$9,669	\$26,314	\$24,785	\$37,198	40%	50%
Workers Compensation Insurance (225)	\$25,556	\$27,793	\$31,000	\$36,000	9%	16%
Group Accident Insurance (223)	\$30,802	\$30,908	\$30,760	\$29,746	-1%	-3%
Travel (580)	\$17,595	\$12,942	\$21,134	\$29,092	13%	38%
Group Life Insurance (221)	\$27,026	\$27,607	\$28,322	\$27,710	1%	-2%
Library Books (640)	\$13,237	\$11,954	\$15,932	\$17,406	7%	9%
Equipment (730)	\$324	\$2,358	\$3,153	\$14,357	158%	355%
Dues and Fees (810)	\$3,636	\$16,266	\$5,015	\$5,269	10%	5%
Periodicals (650)	\$3,575	\$4,069	\$8,264	\$4,627	7%	-44%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$31,323	\$13,997	\$8,852	\$3,441	-42%	-61%
Purchased Professional and Technical Pupil Services (313)	\$52,176	\$40,525	\$7,795	\$923	-64%	-88%
Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$9,285	\$2,500	\$0	\$15	-80%	N/A
Advertising (540)	\$0	\$199	\$0	\$0	N/A	N/A
Purchased Property Services; Repairs and Maintenance Services (430)	\$40	\$7	\$133	\$0	-100%	-100%
Food Purchases (614)	\$3,442	\$2,139	\$1,274	\$0	-100%	-100%
Miscellaneous Objects (876 to 899)	-\$31,502	\$135	\$0	\$0	N/A	N/A
Computer Hardware (741)	\$159	\$0	\$0	\$0	-100%	N/A
Other Purchased Services (593)	\$8,598	\$3,331	\$10,160	-\$2,149	N/A	-121%
Student Academic Achievement Total	\$11,683,188	\$11,596,948	\$11,927,303	\$11,914,907	0%	0%

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Greensburg Community Schools (1730)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Instructional Support						
Certified Salaries (110)	\$1,063,686	\$1,120,447	\$1,137,344	\$1,168,353	2%	3%
Noncertified Salaries (120)	\$367,106	\$393,543	\$440,326	\$465,224	6%	6%
Group Health Insurance (222)	\$234,001	\$266,246	\$262,061	\$266,267	3%	2%
Social Security-Certified Employee Retirement (212)	\$80,597	\$85,167	\$86,200	\$89,198	3%	3%
Teacher Retirement Fund, After 7-1-95 (216)	\$53,506	\$61,368	\$74,996	\$69,222	7%	-8%
Public Employees Retirement Fund (214)	\$27,687	\$34,615	\$50,490	\$48,780	15%	-3%
Social Security-Noncertified Employee Retirement (211)	\$25,267	\$26,776	\$30,259	\$31,829	6%	5%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$14,760	\$17,370	\$19,307	\$15,504	1%	-20%
Stipends (131)	\$0	\$0	\$0	\$11,286	N/A	N/A
Other Employee Benefits (241 to 290)	\$5,192	\$5,410	\$4,940	\$10,516	19%	113%
Operational Supplies (611)	\$583	\$4,106	\$5,951	\$5,721	77%	-4%
Purchased Professional and Technical Pupil Services (313)	\$6,927	\$29,691	\$32,087	\$5,450	-6%	-83%
Workers Compensation Insurance (225)	\$12,800	\$9,400	\$9,400	\$5,134	-20%	-45%
Group Life Insurance (221)	\$4,773	\$4,734	\$4,507	\$4,660	-1%	3%
Group Accident Insurance (223)	\$4,903	\$5,034	\$4,601	\$4,649	-1%	1%
Travel (580)	\$0	\$0	\$0	\$2,521	N/A	N/A
Dues and Fees (810)	\$0	\$0	\$0	\$534	N/A	N/A
Other Purchased Professional and Technical Services (319)	\$4,145	\$1,094	\$0	\$0	-100%	N/A
Student Instructional Support Total	\$1,905,932	\$2,065,001	\$2,162,470	\$2,204,847	4%	2%
Overhead and Operational						
Noncertified Salaries (120)	\$1,762,199	\$1,817,955	\$1,862,990	\$1,941,717	2%	4%
Equipment (730)	\$1,162,088	\$1,540,963	\$1,182,406	\$910,798	-6%	-23%
Light and Power - Other than Heating and Cooling (625)	\$608,811	\$669,451	\$682,203	\$675,592	3%	-1%
Food Purchases (614)	\$498,787	\$580,485	\$629,191	\$616,649	5%	-2%
Purchased Services; Student Transportation Services (510)	\$378,721	\$357,678	\$355,449	\$372,174	0%	5%
Heating and Cooling for Buildings - Gas (622)	\$287,649	\$205,667	\$228,144	\$276,813	-1%	21%
Group Health Insurance (222)	\$155,956	\$180,066	\$414,777	\$213,120	8%	-49%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$135,807	\$143,937	\$162,993	\$181,300	7%	11%
Purchased Property Services; Repairs and Maintenance Services (430)	\$48,896	\$55,383	\$57,675	\$142,570	31%	147%
Certified Salaries (110)	\$149,798	\$133,867	\$169,663	\$133,013	-3%	-22%
Operational Supplies (611)	\$112,439	\$121,193	\$105,620	\$113,815	0%	8%
Social Security-Noncertified Employee Retirement (211)	\$92,564	\$94,882	\$96,040	\$99,547	2%	4%
Public Employees Retirement Fund (214)	\$63,051	\$75,898	\$106,940	\$97,162	11%	-9%

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Greensburg Community Schools (1730)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Utility Services Water and Sewage (411)	\$80,388	\$88,057	\$106,243	\$92,922	4%	-13%
Gasoline and Lubricants (613)	\$69,099	\$82,496	\$85,580	\$90,116	7%	5%
Other General Supplies (615, 660 to 689)	\$39,861	\$33,566	\$46,060	\$72,616	16%	58%
Telephone (531)	\$27,392	\$24,373	\$25,545	\$26,161	-1%	2%
Workers Compensation Insurance (225)	\$11,888	\$25,440	\$23,637	\$24,200	19%	2%
Other Technology Hardware (746)	\$6,601	\$86,380	\$144,954	\$24,100	38%	-83%
Other Purchased Professional and Technical Services (319)	\$20,561	\$25,501	\$14,162	\$18,942	-2%	34%
Postage and Postage Machine Rental (532)	\$19,781	\$16,433	\$15,464	\$18,613	-2%	20%
Travel (580)	\$10,215	\$16,070	\$22,165	\$17,540	14%	-21%
Connectivity (744)	\$4,611	\$7,181	\$12,403	\$15,443	35%	25%
Dues and Fees (810)	\$6,458	\$9,715	\$12,091	\$14,718	23%	22%
Other Employee Benefits (241 to 290)	\$26,715	\$11,715	\$11,930	\$13,800	-15%	16%
Utility Services Removal of Refuse and Garbage (412)	\$9,419	\$8,141	\$9,083	\$9,301	0%	2%
Purchased Professional and Technical Staff Services (314)	\$6,688	\$7,124	\$10,601	\$9,219	8%	-13%
Social Security-Certified Employee Retirement (212)	\$9,696	\$8,736	\$11,777	\$9,099	-2%	-23%
Purchased Professional and Technical Instruction Services (311)	\$2,988	\$2,822	\$9,694	\$8,379	29%	-14%
Stipends (131)	\$0	\$0	\$0	\$6,735	N/A	N/A
Advertising (540)	\$7,458	\$3,523	\$7,482	\$4,912	-10%	-34%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$0	\$0	\$4,815	N/A	N/A
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$3,999	\$4,072	\$5,017	\$4,098	1%	-18%
Group Life Insurance (221)	\$3,495	\$3,623	\$3,836	\$3,743	2%	-2%
Purchased Professional and Technical Board of Education Services (318)	\$52,908	\$62,525	\$22,302	\$1,485	-59%	-93%
Group Accident Insurance (223)	\$1,228	\$1,280	\$1,590	\$1,478	5%	-7%
Teacher Retirement Fund, After 7-1-95 (216)	\$5,073	\$0	\$5,210	\$276	-52%	-95%
Miscellaneous Objects (876 to 899)	\$0	\$0	\$505	\$0	N/A	-100%
Purchased Professional and Technical Statistical Services (317)	\$625	\$1,805	\$0	\$0	-100%	N/A
Unemployment compensation (230)	\$0	\$8,179	\$15,467	\$0	N/A	-100%
Overhead and Operational Total	\$5,883,912	\$6,516,182	\$6,676,888	\$6,266,981	2%	-6%
Nonoperational						
Redemption of Principal (831)	\$1,650,000	\$1,905,000	\$2,193,854	\$2,175,000	7%	-1%
Buildings (720)	\$0	\$0	\$0	\$673,732	N/A	N/A
Computer Hardware (741)	\$265,560	\$501,766	\$230,291	\$566,735	21%	146%
Interest on Bonds or Notes (832)	\$987,870	\$756,131	\$533,562	\$525,483	-15%	-2%
Equipment (730)	\$415,651	\$524,878	\$735,265	\$278,714	-10%	-62%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$4,160	\$100,166	N/A	> 500%

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Other Purchased Services (593)	\$0	\$0	\$0	\$51,281	N/A	N/A
Other Purchased Professional and Technical Services (319)	\$44,463	\$42,721	\$7,875	\$36,843	-5%	368%
Awards (875)	\$18,668	\$22,372	\$27,194	\$21,553	4%	-21%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$16,050	\$0	\$0	\$14,517	-2%	N/A
Investments (920)	\$4,198	\$4,196	\$3,938	\$4,236	0%	8%
Other General Supplies (615, 660 to 689)	\$0	\$42,381	\$0	\$3,740	N/A	N/A
Noncertified Salaries (120)	\$0	\$0	\$0	\$1,550	N/A	N/A
Advertising (540)	\$0	\$0	\$0	\$749	N/A	N/A
Operational Supplies (611)	\$438	\$438	\$2,243	\$490	3%	-78%
Public Employees Retirement Fund (214)	\$0	\$0	\$0	\$174	N/A	N/A
Social Security-Noncertified Employee Retirement (211)	\$0	\$0	\$0	\$119	N/A	N/A
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$0	\$0	\$19	\$0	N/A	-100%
Miscellaneous Objects (876 to 899)	\$11,333	\$10,709	\$0	\$0	-100%	N/A
Nonoperational Total	\$3,414,231	\$3,810,592	\$3,738,400	\$4,455,082	7%	19%
Grand Total	\$22,887,264	\$23,988,724	\$24,505,061	\$24,841,818	2%	1%